ANNEXURE No. I.

Note on the Revision of Village Accounts by the Inspector of Office Systems and Officer in Charge of Revenue Audit.

I have examined the scheme of village accounts and the several forms prescribed in the Village Manual, Part II. During my recent visits to the Taluk Offices in the Districts of Bangalore, Shimoga and Tumkur, I have closely studied the use and purpose of these forms by test inspection of the Shanbhog's Accounts. I have also studied the system of village accounts in British Provinces as detailed in the Bombay Revenue Accounts Manual and as referred to in the standing orders of the Board of Revenue, Madras. My opinion is that no structural alterations in our village accounts are necessary as they are adapted to the requirements in the State and are besides well understood by the village servants, having been in vogue for over half a century.

2. *Historical Aspect.*—I find from a printed paper of 1869 that the Mysore Scheme of Village Accounts was modelled on the "Baranamoone" or, to be more correct the set of 13 known as Stewart Gorden's forms which long prior to 1869 superseded Blanc's Bombay Set of 22 and it continued to be in force with little or no material change till 1918, (*N.B.*—A Manual of Village Accounts for the use of village officers was printed and published in 1902, but it does not appear to have received formal approval.) when the Mysore Account forms were standardised by the publication of the Village Manual. Barring a few minor alterations discussed *infra*, no material reduction or modification seems necessary or desirable in these Registers and Accounts which number 17 at present and each of which is intended to serve an important end.

3. With a view to co-ordinate the departmental and treasury accounts and ensure correct classification, certain changes have been recently introduced in the *Irsal Patti* and the Revenue Accounts in the Taluks are being simultaneously systematised. The Village Account forms will also have to be suitably amended, to ensure easy verification of the Village and Treasury Accounts. This opportunity may be availed of to furnish the Shanbhogs with the more important registers printed at the Government Press one half of the cost being borne by Government and the other half by the Shanbhog. I have consulted some Shanbhogs whom I met in my tours. While some are in favour of the proposal the others would prefer to have matters left as they are. The Taluk Offices are at present handicapped for want of printed forms. And after this more important want is supplied, the question of supply of printed forms to the Shanbhogs at half cost or otherwise may be taken up for consideration.

4. The following alterations and improvements are suggested in the Village Accounts, with a view to co-ordinating them with the revised *Irsal Patti*, to obviate the existing defects noticed in audit and to systematise work.

Form No. 1, Khetwar.—In certain Districts (*viz.*, Malnad) the particulars of area, demand, etc., regarding coffee, cardamom, rubber, cinchona and kan have to be shown separately as distinguished from dry, wet and garden. One additional blank column for use in the said districts, to show the extent and assessment of land classed under "Coffee," "Cardamom," "Rubber," "Cinchona" and "Kan" may be inserted in the *Khetwar*. Columns 17 and 18 of the present form, showing the names of the parties concerned in *Vargarajinamas* may be omitted, as the necessary change will have to be effected in column 6. In practice, the orders in support of the change involved by a *Vargarajinama*, as also in cases of changes due to other causes are written up across the register, below the entry already existing. The abolition of two columns will give more space in the Remarks column for entry of important orders reserving the land, of trees existing thereon, etc. As in the Bombay form the year of settlement and its expiry as well as the maximum rates of the different classes of land may be noted at the top. This register should be carefully examined at each Jamabandy. And to ensure that it is done, it should be ruled that the abstract showing the disposal of the village area be verified annually by the Jamabandi Officer. Upon this abstract should be based the Jamabandi Goshwar. The *Khetwar* is a register for permanent preservation and printed registers may continue to be supplied to the Shanbhogs. A duplicate of this register is maintained in the Taluk Office. Both the registers should be compared at the time of Taluk Jamabandi. When the

Register is overfull and is returned to the Taluk Office and a new register is supplied to the Shanbhogs in its stead, it may be destroyed; provided the Taluk Office Register is maintained up-to-date.

Form No. 1 A, Supplemental Khetwar.—In many taluks this important register is either not maintained or if maintained is not posted up-to-date. This defect should be remedied by a circular order. The totals in the supplemental Khetwar should be made out annually and decreases and increases examined and verified with the Khetwar abstract.

Form No. 2, Banjar Takhta.—This account is intended to exhibit not merely all Government waste on which there is pasturage but also a full account of fruit-yielding trees, the produce of which is available for disposal. Government have by circular orders impressed on Revenue Officers the desirability of developing Amarayi revenue and laid down the procedure for the disposal of Amarayi produce. Complete lists of fruit-yielding trees are required to be prepared and the produce should be sold in auction after wide publicity, villagewar or by groups of villages, according to the circumstances of the case. During the audit of the accounts in certain taluks (Kunigal and Hunsur for instance) it was noticed that the lists prepared were not exhaustive and the defect was due to their being dealt with without reference to the information contained in the Banjar Takhta, which is designed to be an exhaustive list of Government lands. The Banjar Takhta which is the standard form should therefore continue to record the details of fruit-yielding trees existing on Government lands not in holding and the detailed Amarayi lists should be co-ordinated with the Banjar Takhta. When the Amarayi is sold out villagewar one takhta will do for the sale of pasturage as well as Amarayi. But when they are sold on different occasions or when Amarayi is sold by groups of villages, necessary note may be made in the Banjar Takhta. When Amarayi is sold villagewar, it is desirable that hulbanni and Amarayi should be disposed of at one time.

Form 3, Pahani.—This is a very important document but it receives inadequate attention from the supervising officers. A column should be provided in it to note the dates of commencement and end of the first and second inspections. An additional column is necessary for use in the Malnad Districts to note details regarding coffee and other lands with special crops. It is the rule in Madras that Village Karnams should maintain inspection notebooks in which they should record the result of the pahani as they go round. The pahani accounts should be written up from these inspection notes. Statement of takrar cases, if any, noticed during the inspection should be submitted once a month. It is desirable that a similar rule should be adopted here. The progress of Pahani inspection can be watched by the Shekdar or Amildar by making a surprise examination of the notebooks occasionally.

Village Individual Ledger or Khate.—The first part of this register incorporates the information contained in the Khetwar regarding the extent and assessment of the lands in holding and full information regarding the items of demand and alterations thereof for each Khatedar and the second part shows details of collections according to the heads given in the Khirdi. The changes consequent on the revision of *Irsal Patti* have to be incorporated in the Khate. This Register is written up at present by many Shanbhogs only at the time of the Taluk Jamabandy or even later. The correct procedure is to have it written up in July as soon as the annual accounts are closed, furnishing therein the demand as per last year, leaving sufficient space to note further alterations therein during the current year. The uncollected arrears of previous years should be classified *salwar* and *bobwar* for each individual khate and an abstract thereof given in the khate abstract classified likewise. At the end of the year, the collections should be totalled up and the closing balance classified *salwar* and *bobwar* and a nil balance shown in all cases where the demand has been fully realised. In the Khate non-jamabandi items such as Takavi loans, Boundary Marks charges, contributions for restoration of tanks, etc., should not be included. This would lead to confusion and mis-classification. It is desirable that a miscellaneous demand register, "ಜಮಬಂದಿ ಖಾತೆ ಬಿಡಿ" should be maintained for watching the recovery of these items, which should be credited to Treasury on chellans separate from the Land Revenue Chellan. A reference to the miscellaneous demand register may be given in the Khate for guidance at the time of collection. According to the Bombay System, a miscellaneous demand register is maintained by the Shanbhogs as distinguished from the Khate, which contains only the fixed items of demand.

Rent Roll or Saguvali Patrika.—The changes to be incorporated in this register are the same as those in the *Khate*. Additional columns under demand for temporary assessment and temporary water-rate have to be introduced. There is one important defect in the present form of this register which should be remedied. Temporary assessment is shown under Land Revenue Miscellaneous, and the area under such occupation does not come in the occupied area. The increase and decrease under this head cannot under the present arrangement be satisfactorily watched. In the proposed form this defect is obviated. A column to show the total collections in cash plus remission is also provided. The above alterations will tend to furnish readily all items of information required to render this account more useful than at present to check the accounts for the year to which it relates. The usefulness of this register can be extended by attaching to it at the end of the year an abstract of arrears *salwar* and *bobwar*, showing suspensions granted if any and the balance due to default in payment.

Form No. 7.—The Takrar Takte is included in the village forms as it is the primary duty of the Shanbhog to put up for orders all doubtful cases of demand and also of irregularities such as encroachment of Government land, unauthorised use of agricultural land, surreptitious use of water, etc., discovered as the result of pahani inspection. During my inspection of the Taluk Offices, I have found that there is lot of irregularity in respect of the presentation of Takrar Taktas and of their disposal. There is considerable leakage of Government revenue and every endeavour should be made to prevent it as far as possible. I fear that the Shanbhog does not feel it obligatory to submit all Takrar cases noticed by him *before* Jamabandy. The old wholesome rule that the Shanbhog should give a nil statement when he had no Takrar Taktas to present at the Jamabandy has fallen into desuetude. He has to supply the Takrar Takta form at his own cost and when as often happens no orders are passed on the Takrar Taktas of a year and the wrong continues, there is no sufficient inducement for him to waste another form. He would avoid it if possible. I would suggest the introduction of the Bombay System of counterfoils as in the sample form attached. In the foil retained by the village accountant, brief description of case and number of the year will be noted and the Shanbhog is expected to watch the return of the report with orders. The forms in counterfoil may be printed and supplied to the Taluks for use by the Shanbhogs.

Form 9, or Jamabandy Goshwar.—The sample form given in the village manual requires to be amplified by introducing in it in appropriate places, the classification of "Coffee", "Rubber", "Cardamom" and "Cinchona" in addition to "Dry," "Wet," and "Garden". Permanent water-rate should be classified under assessment, instead of under Land Revenue Miscellaneous, under which only temporary water-rate is included.

It is also suggested that with a view to test the accuracy of the cesses included under demand, explanatory details showing the amounts levied on several items on which they are due should be clearly exhibited in the Goshwar.

In the Goshwar, as at present prepared, the area and description of unassessed land granted for cultivation on temporary assessment are not shown and the accuracy of the demand is not automatically verifiable. This can be remedied if the abstract at the end of the Khetwar is annually verified and the disposal of the unassessed area is noted in it. The supplemental Khetwar will also be helpful for facilitating this check.

Two copies of Jamabandy Goshwar are prepared—one for the use of the Taluk Office and another for the Shanbhog. The Taluk copy is unnecessary and can be dispensed with. Under the Government Order No. R. 2880-9—L. R. 111-25-6, dated 10th November 1924, a Jamabandy Register has to be maintained in the Taluk and this register should be a compilation from the village Goshwar. As each Goshwar is checked by the Amildar and signed by him, it may be copied out villagewar into the register. The Jamabandy Officer will after check sign the Shanbhog's copy of the Goshwar and initial the entry in the Taluk Register. When the Jamabandy of the last village is completed, the Taluk Jamabandy Register will be complete and the totals can be struck out without loss of time. If some space below each village be left for "ಪಾಡುವನವಾಲ್" *i.e.*, After-Jamabandy demand items and for the final demand of the year, the preparation of the final accounts of the year is much facilitated and the

cumbersome *Kathavane* which now takes about a month for its compilation will be avoided. There will be a substantial saving of labour and time under the arrangement proposed which is somewhat similar to what is vogue in Madras. For want of definite instructions, no Jamabandy Register is maintained by the Taluk Offices and perhaps owing to the labour involved in compilation very few Jamabandy Officers have furnished the Comptroller with copies of the Jamabandy Statement.

Khirdee, Form No. 10.—As in the case of the Khate (Ledger) the heads of classification have to be amended in accordance with the new *Irsal Patti*. In spite of the orders of Government conveyed in No. R. 2847-57—L. R. 81-24-3, dated 7th November 1924, the Khirdee is not being initialed by the Revenue Gumastha in token of his examination of the entries. Provision is made for this in the Sample Form. Progressive totals should be made at the end of each remittance and invariably at the close of each month. Rule 91 of the Land Revenue Rules provides that for every payment of Land Revenue a receipt shall be given to the payee. Receipts in Pattas are prescribed for the Khatedar and for others receipts are expected to be given somewhat in the form of extracts of Khirdee entries. According to the Bombay Revenue Accounts Manual, pattas or holding sheets contain only the demand items and printed receipts in counterfoil are prescribed for use for collecting Land Revenue. No receipt other than in the prescribed form will be accepted as valid. It is open to the pattadar to affix the printed receipts to the Holding Sheet or other register for his own reference. A sample of the Bombay receipt form is attached. The adoption fo a similar arrangement here so as to minimise chances of defalcation is a matter for consideration. This point is also dealt with in my general note.

The other registers do not call for any remarks.

5. The following is a summary of the proposals for revising the forms of village accounts.

SUMMARY OF PROPOSALS.

1. Khetwar, Account No. 1—Column to be slightly modified as in sample form. Abstract to be revised annually at Jamabandy.	Printed Register to be supplied to Shanbhog.
2. Pahani, Account No. 3.—Inspection Note Book to be maintained by Shanbhog.	
3. Khate, No. 4. – To be revised as in form attached.	
4. Rent Roll No. 5. Do do	
5. Takrar Takte, No. 7.—To be in counterfoil. Printed forms to be supplied by Government. Monthly return to be prescribed.	Printed Register to be supplied to Shanbhog.
6. Jamabandy Goshwar, No. 9.—To be revised as in sample form. Need not be prepared in duplicate. The Taluk Copy to be incorporated in the Jamabandy Register. (Sample form attached.)	
7. Khiradee, No. 10.—To be revised, as in the sample form.	
8. Introduction of counterfoil receipt forms as in the Bombay System.	Subject requires consideration.